

### **Lampiran 1. Daftar Perusahaan Sampel**

| No. | Kode | Nama Perusahaan                              |
|-----|------|--|
| 1   | ADRO | PT Adaro Energy Tbk                          |
| 2   | ANTM | PT Aneka Tambang (Persero) Tbk               |
| 3   | ARTI | PT Ratu Prabu Energi Tbk                     |
| 4   | ATPK | PT ATPK Resources Tbk                        |
| 5   | BIPI | PT Banekat Petroleum Energy Tbk              |
| 6   | BUMI | PT Bumi Resources Tbk                        |
| 7   | BYAN | PT Bayan Resources Tbk                       |
| 8   | CKRA | PT Citra Kebun Raya Agri Tbk                 |
| 9   | CTTH | PT Citatah Tbk                               |
| 10  | DEWA | PT Darma Henwa Tbk                           |
| 11  | DKFT | PT Central Omega Resources Tbk               |
| 12  | DOID | PT Delta Dunia Makmur Tbk                    |
| 13  | ELSA | PT Elnusa Tbk                                |
| 14  | ENRG | PT Energi Mega Persada Tbk                   |
| 15  | INCO | PT Vale Indonesia Tbk                        |
| 16  | ITMG | PT Indo Tambangraya Megah Tbk                |
| 17  | KKGI | PT Resources Alam Indonesia Tbk              |
| 18  | MEDC | PT Medco Energi International Tbk            |
| 19  | MITI | PT Mitra Investindo Tbk                      |
| 20  | MYOH | PT Samindo Resources Tbk                     |
| 21  | PKPK | PT Perdana Karya Perkasa Tbk                 |
| 22  | PSAB | PT J Resources Asia Pasific Tbk              |
| 23  | PTBA | PT Tambang Batubara Bukit Asam (Persero) Tbk |
| 24  | RUIS | PT Radiant Utama Interinsco Tbk              |
| 25  | SMMT | PT Golden Eagle Energy Tbk                   |

**Lampiran 2. Data Prosentase Dewan Komisaris Independen  
(PDK)**

| No. | Kode | 2009   | 2010   | 2011   | 2012   |
|-----|------|--------|--------|--------|--------|
| 1   | ADRO | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 2   | ANTM | 0.3333 | 0.6000 | 0.3333 | 0.3333 |
| 3   | ARTI | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 4   | ATPK | 0.4000 | 0.3333 | 0.5000 | 0.5000 |
| 5   | BIPI | 0.6667 | 0.5000 | 0.3333 | 0.3333 |
| 6   | BUMI | 0.3750 | 0.3750 | 0.3750 | 0.3076 |
| 7   | BYAN | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 8   | CKRA | 0.3333 | 0.3333 | 0.3333 | 0.5000 |
| 9   | CTTH | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 10  | DEWA | 0.5000 | 0.5000 | 0.5000 | 0.3333 |
| 11  | DKFT | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 12  | DOID | 0.4000 | 0.4000 | 0.4280 | 0.5000 |
| 13  | ELSA | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 14  | ENRG | 0.4000 | 0.4000 | 0.4000 | 0.5000 |
| 15  | INCO | 0.3000 | 0.3000 | 0.2222 | 0.3000 |
| 16  | ITMG | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 17  | KKGI | 0.4000 | 0.4000 | 0.2500 | 0.4000 |
| 18  | MEDC | 0.4000 | 0.3333 | 0.3333 | 0.3333 |
| 19  | MITI | 0.3333 | 0.5000 | 0.5000 | 0.5000 |
| 20  | MYOH | 0.5000 | 0.5000 | 0.3333 | 0.3333 |
| 21  | PKPK | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 22  | PSAB | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 23  | PTBA | 0.4000 | 0.4000 | 0.3333 | 0.3333 |
| 24  | RUIS | 0.3333 | 0.3333 | 0.2500 | 0.3333 |
| 25  | SMMT | 0.3333 | 0.3333 | 0.4000 | 0.6000 |

### Lampiran 3. Data Kualitas Audit (KUA)

| No. | Kode | 2009 | 2010 | 2011 | 2012 |
|-----|------|------|------|------|------|
| 1   | ADRO | 1    | 1    | 1    | 1    |
| 2   | ANTM | 0    | 1    | 1    | 1    |
| 3   | ARTI | 0    | 0    | 0    | 0    |
| 4   | ATPK | 1    | 0    | 0    | 0    |
| 5   | BIPI | 0    | 0    | 0    | 0    |
| 6   | BUMI | 0    | 0    | 0    | 0    |
| 7   | BYAN | 1    | 1    | 1    | 1    |
| 8   | CKRA | 0    | 0    | 0    | 0    |
| 9   | CTTH | 0    | 0    | 0    | 0    |
| 10  | DEWA | 0    | 0    | 0    | 0    |
| 11  | DKFT | 0    | 0    | 0    | 0    |
| 12  | DOID | 0    | 0    | 0    | 0    |
| 13  | ELSA | 1    | 1    | 1    | 1    |
| 14  | ENRG | 0    | 0    | 0    | 0    |
| 15  | INCO | 1    | 1    | 1    | 1    |
| 16  | ITMG | 1    | 1    | 1    | 1    |
| 17  | KKGI | 0    | 0    | 1    | 1    |
| 18  | MEDC | 1    | 1    | 1    | 1    |
| 19  | MITI | 0    | 0    | 0    | 0    |
| 20  | MYOH | 0    | 0    | 0    | 0    |
| 21  | PKPK | 0    | 0    | 0    | 0    |
| 22  | PSAB | 0    | 0    | 0    | 0    |
| 23  | PTBA | 1    | 1    | 1    | 1    |
| 24  | RUIS | 1    | 1    | 0    | 0    |
| 25  | SMMT | 0    | 0    | 0    | 1    |

**Lampiran 4. Data Jumlah Komite Audit (JKA)**

| No. | Kode | 2009 | 2010 | 2011 | 2012 |
|-----|------|------|------|------|------|
| 1   | ADRO | 3    | 3    | 3    | 3    |
| 2   | ANTM | 3    | 6    | 7    | 6    |
| 3   | ARTI | 3    | 2    | 2    | 2    |
| 4   | ATPK | 4    | 3    | 3    | 3    |
| 5   | BIPI | 0    | 3    | 3    | 3    |
| 6   | BUMI | 5    | 4    | 4    | 3    |
| 7   | BYAN | 4    | 4    | 3    | 3    |
| 8   | CKRA | 3    | 3    | 3    | 3    |
| 9   | CTTH | 3    | 3    | 3    | 3    |
| 10  | DEWA | 3    | 3    | 3    | 3    |
| 11  | DKFT | 3    | 3    | 3    | 3    |
| 12  | DOID | 3    | 3    | 3    | 3    |
| 13  | ELSA | 6    | 5    | 6    | 5    |
| 14  | ENRG | 3    | 3    | 3    | 3    |
| 15  | INCO | 3    | 3    | 3    | 3    |
| 16  | ITMG | 3    | 3    | 3    | 3    |
| 17  | KKGI | 3    | 3    | 3    | 3    |
| 18  | MEDC | 5    | 4    | 5    | 5    |
| 19  | MITI | 3    | 3    | 3    | 3    |
| 20  | MYOH | 3    | 3    | 3    | 3    |
| 21  | PKPK | 3    | 3    | 3    | 3    |
| 22  | PSAB | 3    | 3    | 4    | 4    |
| 23  | PTBA | 3    | 3    | 3    | 3    |
| 24  | RUIS | 3    | 3    | 3    | 3    |
| 25  | SMMT | 2    | 2    | 3    | 3    |

**Lampiran 5. Data Ukuran Perusahaan (UP)**

| No. | Kode | 2009    | 2010    | 2011    | 2012    |
|-----|------|---------|---------|---------|---------|
| 1   | ADRO | 31.3797 | 31.3348 | 31.5567 | 31.8346 |
| 2   | ANTM | 32.7804 | 30.1415 | 30.3524 | 28.0026 |
| 3   | ARTI | 27.7931 | 27.9443 | 27.9551 | 27.9903 |
| 4   | ATPK | 23.0198 | 25.7148 | 25.4387 | 25.7394 |
| 5   | BIPI | 28.3136 | 29.1780 | 28.9448 | 29.1305 |
| 6   | BUMI | 31.9366 | 32.1053 | 31.9308 | 31.9289 |
| 7   | BYAN | 29.6024 | 29.7559 | 30.2973 | 30.5802 |
| 8   | CKRA | 27.8930 | 27.8136 | 27.7975 | 27.8243 |
| 9   | CTTH | 25.9683 | 26.0197 | 26.1089 | 26.2895 |
| 10  | DEWA | 29.1618 | 29.1625 | 29.0325 | 29.1114 |
| 11  | DKFT | 23.5188 | 24.0251 | 27.8944 | 23.1332 |
| 12  | DOID | 29.5136 | 29.6641 | 30.0124 | 30.0818 |
| 13  | ELSA | 29.0686 | 28.9335 | 29.1103 | 29.0884 |
| 14  | ENRG | 29.9585 | 30.0959 | 30.4849 | 30.6623 |
| 15  | INCO | 30.6460 | 30.7176 | 30.8179 | 30.7808 |
| 16  | ITMG | 30.1147 | 30.0195 | 30.3901 | 30.3332 |
| 17  | KKGI | 26.3325 | 26.9909 | 27.6087 | 27.6683 |
| 18  | MEDC | 30.6468 | 30.7569 | 30.8843 | 30.9104 |
| 19  | MITI | 25.4179 | 25.4675 | 25.4937 | 25.7241 |
| 20  | MYOH | 22.6592 | 21.8424 | 26.7714 | 27.8877 |
| 21  | PKPK | 26.9103 | 26.8713 | 26.8799 | 26.7054 |
| 22  | PSAB | 23.4368 | 23.3961 | 23.0529 | 24.7740 |
| 23  | PTBA | 29.7202 | 29.7969 | 30.0740 | 30.1749 |
| 24  | RUIS | 27.0574 | 27.1117 | 27.6168 | 27.7936 |
| 25  | SMMT | 23.6530 | 23.4503 | 22.9005 | 26.8974 |

**Lampiran 6. Data *Leverage* (LV)**

| No. | Kode | 2009   | 2010   | 2011   | 2012   |
|-----|------|--------|--------|--------|--------|
| 1   | ADRO | 0.3993 | 0.3984 | 0.4631 | 0.4181 |
| 2   | ANTM | 0.0114 | 0.0586 | 0.2351 | 0.1946 |
| 3   | ARTI | 0.4731 | 0.3268 | 0.3373 | 0.2604 |
| 4   | ATPK | 0.1007 | 0.0263 | 0.0333 | 0.0236 |
| 5   | BIPI | 0.0143 | 0.0394 | 0.0266 | 0.0281 |
| 6   | BUMI | 0.7846 | 0.5147 | 0.5226 | 0.5987 |
| 7   | BYAN | 0.2811 | 0.2853 | 0.1632 | 0.4211 |
| 8   | CKRA | 0.0248 | 0.0090 | 0.0018 | 0.0177 |
| 9   | CTTH | 0.1137 | 0.1104 | 0.1183 | 0.1025 |
| 10  | DEWA | 0.3306 | 0.1084 | 0.0370 | 0.0934 |
| 11  | DKFT | 0.7104 | 0.9692 | 0.0066 | 0.0073 |
| 12  | DOID | 0.8228 | 0.7339 | 0.7251 | 0.7453 |
| 13  | ELSA | 0.1484 | 0.1241 | 0.1133 | 0.1318 |
| 14  | ENRG | 0.4115 | 0.2324 | 0.3978 | 0.3921 |
| 15  | INCO | 0.1813 | 0.2330 | 0.1955 | 0.1912 |
| 16  | ITMG | 0.0591 | 0.0341 | 0.0271 | 0.0347 |
| 17  | KKGI | 0.0936 | 0.0922 | 0.0570 | 0.0543 |
| 18  | MEDC | 0.3939 | 0.4227 | 0.6694 | 0.5198 |
| 19  | MITI | 0.3482 | 0.2389 | 0.1017 | 0.1540 |
| 20  | MYOH | 0.1295 | 0.2300 | 0.0134 | 0.2825 |
| 21  | PKPK | 0.3106 | 0.2625 | 0.1457 | 0.0513 |
| 22  | PSAB | 0.1899 | 0.1680 | 0.2844 | 0.4031 |
| 23  | PTBA | 0.1129 | 0.1300 | 0.1242 | 0.1927 |
| 24  | RUIS | 0.3311 | 0.2001 | 0.3616 | 0.2836 |
| 25  | SMMT | 1.3086 | 1.6989 | 0.2417 | 0.0033 |

**Lampiran 7. Data *Capital Intensity* (CI)**

| No. | Kode | 2009   | 2010   | 2011   | 2012   |
|-----|------|--------|--------|--------|--------|
| 1   | ADRO | 0.1746 | 0.2170 | 0.2826 | 0.2643 |
| 2   | ANTM | 0.1641 | 0.2398 | 0.1961 | 0.2366 |
| 3   | ARTI | 0.7484 | 0.6994 | 0.6966 | 0.4434 |
| 4   | ATPK | 0.2908 | 0.0077 | 1.5008 | 0.0057 |
| 5   | BIPI | 0.0048 | 0.0012 | 0.0002 | 0.0002 |
| 6   | BUMI | 0.1538 | 0.1246 | 0.1227 | 0.2383 |
| 7   | BYAN | 0.2732 | 0.2213 | 0.1355 | 0.1715 |
| 8   | CKRA | 0.0030 | 0.0463 | 0.0002 | 0.0081 |
| 9   | CTTH | 0.0102 | 0.3109 | 0.3071 | 0.2265 |
| 10  | DEWA | 0.3713 | 0.3330 | 0.4799 | 0.4347 |
| 11  | DKFT | 0.3538 | 0.1967 | 0.0170 | 0.0547 |
| 12  | DOID | 0.4834 | 0.5363 | 0.4703 | 0.5159 |
| 13  | ELSA | 0.3165 | 0.3546 | 0.3219 | 0.2928 |
| 14  | ENRG | 0.0001 | 0.0004 | 0.0004 | 0.0003 |
| 15  | INCO | 0.6764 | 0.6687 | 0.6523 | 0.6963 |
| 16  | ITMG | 0.2866 | 0.3196 | 0.2182 | 0.2384 |
| 17  | KKGI | 0.0867 | 0.1117 | 0.0867 | 0.3428 |
| 18  | MEDC | 0.1156 | 0.1110 | 0.0450 | 0.0453 |
| 19  | MITI | 0.3486 | 0.2862 | 0.2335 | 0.2866 |
| 20  | MYOH | 0.0167 | 0.0443 | 0.4711 | 0.5292 |
| 21  | PKPK | 0.4743 | 0.4087 | 0.0696 | 0.2747 |
| 22  | PSAB | 0.1061 | 0.0780 | 0.0999 | 0.0868 |
| 23  | PTBA | 0.0460 | 0.1056 | 0.0991 | 0.1456 |
| 24  | RUIS | 0.2938 | 0.2481 | 0.4335 | 0.3460 |
| 25  | SMMT | 0.3553 | 0.2789 | 0.1645 | 0.0051 |

**Lampiran 8. Data *Inventory Intensity* (II)**

| No. | Kode | 2009   | 2010   | 2011   | 2012   |
|-----|------|--------|--------|--------|--------|
| 1   | ADRO | 0.0059 | 0.0071 | 0.0103 | 0.0096 |
| 2   | ANTM | 0.0068 | 0.0999 | 0.1110 | 0.0736 |
| 3   | ARTI | 0.0206 | 0.0167 | 0.0153 | 0.0063 |
| 4   | ATPK | 0.1178 | 0.0000 | 0.0000 | 0.0000 |
| 5   | BIPI | 0.0039 | 0.0053 | 0.0116 | 0.0128 |
| 6   | BUMI | 0.0269 | 0.0192 | 0.0213 | 0.0373 |
| 7   | BYAN | 0.1008 | 0.0742 | 0.0904 | 0.0042 |
| 8   | CKRA | 0.0006 | 0.0006 | 0.0000 | 0.0116 |
| 9   | CTTH | 0.2948 | 0.3501 | 0.4167 | 0.4783 |
| 10  | DEWA | 0.0872 | 0.0776 | 0.0744 | 0.0741 |
| 11  | DKFT | 0.0000 | 0.0000 | 0.0096 | 0.0042 |
| 12  | DOID | 0.0302 | 0.0342 | 0.0444 | 0.0374 |
| 13  | ELSA | 0.0199 | 0.0313 | 0.0247 | 0.0216 |
| 14  | ENRG | 0.0387 | 0.0303 | 0.0242 | 0.0237 |
| 15  | INCO | 0.0577 | 0.0466 | 0.0674 | 0.0655 |
| 16  | ITMG | 0.0542 | 0.0647 | 0.0678 | 0.1012 |
| 17  | KKGI | 0.1671 | 0.1015 | 0.0706 | 0.1029 |
| 18  | MEDC | 0.0196 | 0.0150 | 0.0169 | 0.0137 |
| 19  | MITI | 0.1888 | 0.0142 | 0.1584 | 0.1267 |
| 20  | MYOH | 0.0030 | 0.0067 | 0.1000 | 0.0019 |
| 21  | PKPK | 0.0917 | 0.0564 | 0.0469 | 0.0442 |
| 22  | PSAB | 0.1697 | 0.1891 | 0.1749 | 0.0497 |
| 23  | PTBA | 0.0507 | 0.0486 | 0.0560 | 0.0602 |
| 24  | RUIS | 0.0074 | 0.0121 | 0.0085 | 0.0072 |
| 25  | SMMT | 0.0655 | 0.0610 | 0.1231 | 0.0002 |



**Lampiran 9. Data *Tax Avoidance* (TA)**

| No. | Kode | 2009    | 2010    | 2011    | 2012    |
|-----|------|---------|---------|---------|---------|
| 1   | ADRO | -0.1901 | -0.1317 | -0.1337 | -0.0911 |
| 2   | ANTM | 0.0009  | -0.0288 | 0.0981  | 1.0292  |
| 3   | ARTI | -0.0543 | -0.0606 | -0.1718 | -0.1755 |
| 4   | ATPK | -0.1836 | 0.0032  | 0.0037  | 0.0260  |
| 5   | BIPI | 0.0118  | -0.0298 | -0.0258 | -0.0010 |
| 6   | BUMI | -0.0053 | -0.0509 | 0.0380  | -0.0038 |
| 7   | BYAN | 0.0040  | 0.0010  | 0.0399  | 0.0931  |
| 8   | CKRA | 0.1841  | 0.0847  | 0.0189  | 2.5503  |
| 9   | CTTH | -0.0671 | -0.0960 | 0.2225  | -0.1731 |
| 10  | DEWA | 0.0773  | -0.1426 | 0.0010  | -0.0095 |
| 11  | DKFT | 0.0443  | 0.0072  | 0.0376  | 0.0360  |
| 12  | DOID | 0.0026  | -0.0008 | -0.1821 | 5.2042  |
| 13  | ELSA | -0.0243 | -0.0377 | -0.0178 | -0.0400 |
| 14  | ENRG | -0.3326 | -0.2964 | 0.1786  | 0.0135  |
| 15  | INCO | -0.0844 | -0.0077 | -0.0004 | -0.0202 |
| 16  | ITMG | 0.2685  | 0.1534  | 0.0857  | 0.0100  |
| 17  | KKGI | 6.6361  | 0.2492  | -0.2345 | 0.2221  |
| 18  | MEDC | -0.0541 | -0.0346 | -0.0175 | -0.0288 |
| 19  | MITI | -0.0345 | -0.0132 | -0.0469 | -0.0321 |
| 20  | MYOH | 0.1001  | -0.0148 | 0.0017  | -0.0666 |
| 21  | PKPK | -0.1182 | -0.0900 | -0.0876 | -0.1381 |
| 22  | PSAB | -0.0077 | -0.0173 | -0.0169 | -0.0107 |
| 23  | PTBA | -0.0787 | -0.1195 | -0.0646 | -0.0349 |
| 24  | RUIS | -0.0471 | -0.0130 | -0.0058 | -0.0384 |
| 25  | SMMT | 0.0151  | -0.0237 | -0.0579 | -0.0719 |

## Lampiran 10. Statistik Deskriptif

### Descriptive Statistics

|                                       | N   | Minimum | Maximum | Mean      | Std.<br>Deviation |
|---------------------------------------|-----|---------|---------|-----------|-------------------|
| Prosentase Dewan Komisaris Independen | 100 | .2500   | .6667   | .384424   | .0794337          |
| Jumlah Komite Audit                   | 100 | .0000   | 7.0000  | 3.280000  | .9543097          |
| Ukuran Perusahaan                     | 100 | 21.8424 | 32.7804 | 28.152676 | 2.6001185         |
| Leverage                              | 100 | .0018   | 1.6989  | .267405   | .2804604          |
| Capital intensity                     | 100 | .0001   | 1.5008  | .250987   | .2318554          |
| Inventory Intensity                   | 100 | .0000   | .4783   | .061044   | .0824166          |
| Tax Avoidance                         | 100 | -.3326  | 6.6361  | .132639   | .8873774          |
| Valid N (listwise)                    | 100 |         |         |           |                   |

### Kualitas Audit

|             | Frequency | Percent | Valid Percent | Cumulative<br>Percent |
|-------------|-----------|---------|---------------|-----------------------|
| Valid .0000 | 63        | 63.0    | 63.0          | 63.0                  |
| 1.0000      | 37        | 37.0    | 37.0          | 100.0                 |
| Total       | 100       | 100.0   | 100.0         |                       |

## Lampiran 11. Hasil Uji Statistik

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

|                                   |                | Residual  |
|-----------------------------------|----------------|-----------|
| N                                 |                | 100       |
| Normal Parameters <sup>a</sup> ,b | Mean           | -1.548480 |
|                                   | Std. Deviation | 1.1701843 |
| Most Extreme Differences          | Absolute       | .156      |
|                                   | Positive       | .156      |
|                                   | Negative       | -.112     |
| Kolmogorov-Smirnov Z              |                | .963      |
| Asymp. Sig. (2-tailed)            |                | .312      |

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 11. Hasil Uji Statistik (Lanjutan)

Hasil Uji Multikolenieritas dengan *Tolerance* dan VIF

**Coefficients<sup>a</sup>**

| Model                                 | Unstandardized Coefficients |            | Standardized Coefficients | T      | Sig. | Collinearity Statistics |       |
|---------------------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|                                       | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant)                          | 4.001                       | 1.202      |                           | 3.329  | .001 |                         |       |
| Prosentase Dewan Komisaris Independen | -.619                       | 1.131      | -.055                     | -.548  | .585 | .892                    | 1.122 |
| Kualitas Audit                        | .244                        | .217       | .134                      | 1.125  | .264 | .647                    | 1.545 |
| Jumlah Komite Audit                   | .144                        | .100       | .155                      | 1.449  | .151 | .797                    | 1.254 |
| Ukuran Perusahaan                     | -.143                       | .038       | -.419                     | -3.780 | .000 | .743                    | 1.346 |
| Leverage                              | -.263                       | .319       | -.083                     | -.825  | .412 | .898                    | 1.113 |
| Capital Intensity                     | -.138                       | .373       | -.036                     | -.369  | .713 | .960                    | 1.042 |
| Inventory Intensity                   | -1.019                      | 1.116      | -.095                     | -.913  | .363 | .851                    | 1.176 |

a. Dependent Variable: Tax Avoidance

## Lampiran 11. Hasil Uji Statistik (Lanjutan)

### Hasil Uji Heteroskedastisitas dengan Uji White

#### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .418 <sup>a</sup> | .175     | .039              | 3.6043324                  |

a. Predictors: (Constant), Total Perkalian, Inventory Intensity, Capital Intensity 2, Prosentase Dewan Komisaris Independen 2, Ukuran Perusahaan, Jumlah Komite Audit, Kualitas Audit 2, Capital intensity, Leverage, Inventory Intensity 2, Jumlah Komite Audit 2, Prosentase Dewan Komisaris Independen, Ukuran Perusahaan 2

b. Dependent Variable: Unstandardized Residual Kuadrat

### Hasil Uji Autokorelasi dengan Durbin-Watson (DW-test)

#### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .400 <sup>a</sup> | .160     | .096              | .8438204                   | 2.040         |

a. Predictors: (Constant), Inventory Intensity, Capital Intensity, Jumlah Komite Audit, Prosentase Dewan Komisaris Independen, Leverage, Ukuran Perusahaan, Kualitas Audit

b. Dependent Variable: Tax Avoidance

## Lampiran 11. Hasil Uji Statistik (Lanjutan)

### Hasil Uji Statistik Koefisien Determinasi

#### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .400 <sup>a</sup> | .1597    | .096              | .8438204                   |

a. Predictors: (Constant), Inventory Intensity, Capital intensity, Jumlah Komite Audit, Prosentase Dewan Komisaris Independen, Leverage, Ukuran Perusahaan, Kualitas Audit

### Hasil Uji Statistik F

#### ANOVA<sup>b</sup>

| Model |            | Sum of Squares | Df      | Mean Square | F      | Sig.              |
|-------|------------|----------------|---------|-------------|--------|-------------------|
| 1     | Regression | 12.4494        | 7.0000  | 1.7785      | 2.4978 | .021 <sup>a</sup> |
|       | Residual   | 65.5070        | 92.0000 | 0.7120      |        |                   |
|       | Total      | 77.9564        | 99.0000 |             |        |                   |

a. Predictors: (Constant), Inventory Intensity, Capital intensity, Jumlah Komite Audit, Prosentase Dewan Komisaris Independen, Leverage, Ukuran Perusahaan, Kualitas Audit

b. Dependent Variable: Tax Avoidance

## Lampiran 11. Hasil Uji Statistik (Lanjutan)

### Hasil Uji Statistik t

#### Coefficients<sup>a</sup>

| Model                                 | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|---------------------------------------|-----------------------------|------------|---------------------------|--------|------|
|                                       | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant)                          | 4.001                       | 1.202      |                           | 3.329  | .001 |
| Prosentase Dewan Komisaris Independen | -.619                       | 1.131      | -.055                     | -.548  | .585 |
| Kualitas Audit                        | .244                        | .217       | .134                      | 1.125  | .264 |
| Jumlah Komite Audit                   | .144                        | .100       | .155                      | 1.449  | .151 |
| Ukuran Perusahaan                     | -.143                       | .038       | -.419                     | -3.780 | .000 |
| Leverage                              | -.263                       | .319       | -.083                     | -.825  | .412 |
| Capital intensity                     | -.138                       | .373       | -.036                     | -.369  | .713 |
| Inventory Intensity                   | -.1019                      | 1.116      | -.095                     | -.913  | .363 |

a. Dependent Variable: Tax Avoidance